



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of }
MARTHA K. OPPENHEIMER }

Appearances:

For Appellant: Scott H. Dunham, Certified Public Accountant

For Respondent: Harrison Harkins, Assistant Franchise Tax
Counsel

O P I N I O N

This appeal is made pursuant to Section 19 of the Personal Income Tax Act (Statutes of 1935, p. 1090, as amended) from the action of the Franchise Tax Commissioner in overruling the protest of Martha K. Oppenheimer to his proposed assessment of additional tax for the year ended December 31, 1935, in the amount of \$1,148.15.

The issue involved in this appeal is identical with the issue involved in the appeal this day decided by us of Arthur C. Oppenheimer. Upon the basis of our decision in that appeal, we must hold that the Commissioner acted properly in proposing the additional assessment in question.

O R D E R

Pursuant to the views expressed in the opinion of the Board on file in this proceeding, and good cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED that the action of Chas. J. McColgan, Franchise Tax Commissioner, in overruling the protest of Martha K. Oppenheimer to a proposed assessment of additional tax in the amount of \$1,148.15 for the year ended December 31, 1935, be and the same is hereby sustained.

Done at Sacramento, California, this 7th day of July, 1942, by the State Board of Equalization.

R. E. Collins, Chairman
Wm. G. Bonelli, Member
George R. Reilly, Member
Harry B. Riley, Member

ATTEST: Dixwell L. Pierce, Secretary